

COMPANY: US WEST COMMUNICATIONS
 STATE: NORTH DAKOTA
 EXCHANGE: WILLISTON
 BUYER: UNKNOWN
 VIEW: WLSTND.J98

SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
TOTAL LOCATION: F51649						\$2,321.39	\$1,453.88	\$867.51
F51673		257C		1988		\$317.56	\$286.01	\$31.55
F51673		257C		1994		\$1,920.82	\$1,130.11	\$790.71
F51673		257C		1995		\$110.76	\$53.35	\$57.41
TOTAL FRC: 257C						\$2,349.14	\$1,469.47	\$879.67
TOTAL ACCOUNT: TOTAL						\$2,349.14	\$1,469.47	\$879.67
TOTAL LOCATION: F51673						\$2,349.14	\$1,469.47	\$879.67
F51721	2362 OTHER TERM EQUIP	658C		1990		\$9,647.50	\$8,894.70	\$752.80
F51721		658C		1991		\$4,176.38	\$3,517.01	\$659.37
F51721		658C		1994		\$1,542.82	\$797.78	\$745.04
F51721		658C		1995		\$3,535.81	\$1,347.48	\$2,188.33
F51721		658C		1997		\$224.05	\$17.73	\$206.32
TOTAL FRC: 658C						\$19,126.56	\$14,574.70	\$4,551.86
F51721		858C		1977		\$159.65	\$159.65	\$0.00
F51721		858C		1978		\$142.54	\$142.54	\$0.00
F51721		858C		1982		\$310.08	\$310.08	\$0.00
F51721		858C		1983		\$3,255.74	\$3,255.74	\$0.00
F51721		858C		1984		\$5,758.60	\$5,758.60	\$0.00
F51721		858C		1985		\$8,969.85	\$8,969.85	\$0.00
F51721		858C		1986		\$14,025.75	\$14,025.75	\$0.00
F51721		858C		1987		\$10,127.70	\$10,127.70	\$0.00
F51721		858C		1988		\$15,452.33	\$15,452.33	\$0.00
F51721		858C		1989		\$18,000.57	\$17,799.85	\$200.73
F51721		858C		1990		\$26,126.74	\$24,088.05	\$2,038.69
F51721		858C		1991		\$5,010.86	\$4,219.74	\$791.12
F51721		858C		1992		\$2,674.67	\$2,001.35	\$673.32
F51721		858C		1993		\$2,237.27	\$1,431.53	\$805.74
F51721		858C		1994		\$333.94	\$172.68	\$161.26
F51721		858C		1995		\$1,254.50	\$478.08	\$776.42

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 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	A/C	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51721		858C		1996		\$2,293.11	\$536.67	\$1,756.45
F51721		858C		1997		\$5,199.87	\$411.48	\$4,788.39
F51721		858C		1998		\$1,565.49	\$91.26	\$1,474.23
TOTAL FRC: 858C						\$122,899.26	\$109,432.93	\$13,466.33
TOTAL ACCOUNT: 2362 OTHER TERM EQUIP						\$142,025.82	\$124,007.62	\$18,018.20
TOTAL LOCATION: F51721						\$142,025.82	\$124,007.62	\$18,018.20
F51833	2232 CIRCUIT DIGITAL	257C		1982		\$999.95	\$946.81	\$53.14
F51833		257C		1984		\$6,734.00	\$6,530.64	\$203.36
F51833		257C		1985		\$455.75	\$438.15	\$17.60
F51833		257C		1986		\$1,806.09	\$1,719.51	\$86.58
F51833		257C		1987		\$29,296.36	\$27,212.59	\$2,083.77
F51833		257C		1988		\$99.45	\$89.57	\$9.88
F51833		257C		1989		\$198.94	\$172.76	\$26.18
TOTAL FRC: 257C						\$39,590.54	\$37,110.03	\$2,480.51
TOTAL ACCOUNT: 2232 CIRCUIT DIGITAL						\$39,590.54	\$37,110.03	\$2,480.51
TOTAL LOCATION: F51833						\$39,590.54	\$37,110.03	\$2,480.51
F51874		357C		1992		\$1,840.15	\$1,351.89	\$488.26
TOTAL FRC: 357C						\$1,840.15	\$1,351.89	\$488.26
TOTAL ACCOUNT: TOTAL						\$1,840.15	\$1,351.89	\$488.26
F51874	2232 CIRCUIT ANALOG	457C		1985		\$1,002.45	\$750.88	\$251.57
TOTAL FRC: 457C						\$1,002.45	\$750.88	\$251.57

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LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
TOTAL ACCOUNT: 2232 CIRCUIT ANALOG						\$1,002.45	\$750.88	\$251.57
TOTAL LOCATION: F51874						\$2,842.60	\$2,102.77	\$739.83
F51988	2232 CIRCUIT DIGITAL	257C		1981		\$13,357.04	\$12,765.80	\$591.24
F51988		257C		1982		\$26,284.45	\$24,887.62	\$1,396.83
F51988		257C		1983		\$979.52	\$905.81	\$73.71
F51988		257C		1984		\$286.40	\$277.75	\$8.65
F51988		257C		1985		\$50.00	\$48.07	\$1.93
TOTAL FRC: 257C						\$40,957.41	\$38,885.06	\$2,072.35
TOTAL ACCOUNT: 2232 CIRCUIT DIGITAL						\$40,957.41	\$38,885.06	\$2,072.35
TOTAL LOCATION: F51988						\$40,957.41	\$38,885.06	\$2,072.35
F51989		257C		1981		\$48.15	\$46.02	\$2.13
F51989		257C		1982		\$11,361.55	\$10,757.77	\$603.78
F51989		257C		1983		\$20,439.44	\$18,901.44	\$1,538.00
TOTAL FRC: 257C						\$31,849.14	\$29,705.22	\$2,143.92
TOTAL ACCOUNT: TOTAL						\$31,849.14	\$29,705.22	\$2,143.92
TOTAL LOCATION: F51989						\$31,849.14	\$29,705.22	\$2,143.92
F51990		257C		1979		\$111.55	\$108.30	\$3.25
F51990		257C		1981		\$48.15	\$46.02	\$2.13
F51990		257C		1982		\$18,467.77	\$17,486.34	\$981.43
F51990		257C		1983		\$32,515.04	\$30,068.39	\$2,446.65
TOTAL FRC: 257C						\$51,142.51	\$47,709.05	\$3,433.46

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LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
TOTAL ACCOUNT: TOTAL						\$51,142.51	\$47,709.05	\$3,433.46
TOTAL LOCATION: F51990						\$51,142.51	\$47,709.05	\$3,433.46
F51991		257C		1981		\$260.41	\$248.88	\$11.53
F51991		257C		1982		\$11,708.41	\$11,086.19	\$622.22
F51991		257C		1983		\$21,146.30	\$19,555.11	\$1,591.19
TOTAL FRC: 257C						\$33,115.12	\$30,890.19	\$2,224.93
TOTAL ACCOUNT: TOTAL						\$33,115.12	\$30,890.19	\$2,224.93
TOTAL LOCATION: F51991						\$33,115.12	\$30,890.19	\$2,224.93
F51992		257C		1982		\$10,109.07	\$9,571.85	\$537.22
F51992		257C		1983		\$20,701.69	\$19,143.96	\$1,557.73
F51992		257C		1984		\$894.64	\$867.62	\$27.02
TOTAL FRC: 257C						\$31,705.40	\$29,583.43	\$2,121.97
TOTAL ACCOUNT: TOTAL						\$31,705.40	\$29,583.43	\$2,121.97
TOTAL LOCATION: F51992						\$31,705.40	\$29,583.43	\$2,121.97
F51993		257C		1982		\$31,998.33	\$30,297.85	\$1,700.48
F51993		257C		1983		\$1,875.39	\$1,734.27	\$141.12
F51993		257C		1984		\$4,251.40	\$4,123.01	\$128.39
F51993		257C		1985		\$208.27	\$200.23	\$8.04
TOTAL FRC: 257C						\$38,333.39	\$36,355.37	\$1,978.02
TOTAL ACCOUNT: TOTAL						\$38,333.39	\$36,355.37	\$1,978.02

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LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
TOTAL LOCATION: F51893						\$38,333.39	\$36,355.37	\$1,978.02
FE1470	2212 DIGITAL SW EQUIP	377C		1994		\$39,253.98	\$16,972.56	\$22,281.42
FE1470		377C		1996		\$11,172.28	\$2,381.27	\$8,791.01
TOTAL FRC: 377C						\$50,426.26	\$19,353.83	\$31,072.43
TOTAL ACCOUNT: 2212 DIGITAL SW EQUIP						\$50,426.26	\$19,353.83	\$31,072.43
TOTAL LOCATION: FE1470						\$50,426.26	\$19,353.83	\$31,072.43
GRAND TOTAL					4,394,604	\$22,279,291.10	\$15,201,636.45	\$7,077,654.65

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SUMMARY NET BOOK COST
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LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51220	2232 CIRCUIT DIGITAL	257C		1983		\$633.28	\$585.61	\$47.65
F51220		257C		1997		\$245.20	\$32.48	\$212.72
TOTAL FRC: 257C						\$878.48	\$618.09	\$260.37
TOTAL ACCOUNT: 2232 CIRCUIT DIGITAL						\$878.48	\$618.09	\$260.37
TOTAL LOCATION: F51220						\$878.48	\$618.09	\$260.37
F51361	2362 OTHER TERM EQUIP	858C		1984		\$224.29	\$115.98	\$108.31
F51361		858C		1997		\$203.39	\$16.09	\$187.30
TOTAL FRC: 858C						\$427.68	\$132.07	\$295.61
F51361		858C		1983		\$2,210.43	\$2,210.43	\$0.00
F51361		858C		1984		\$3,598.98	\$3,598.98	\$0.00
F51361		858C		1985		\$848.96	\$848.96	\$0.00
F51361		858C		1986		\$372.89	\$372.89	\$0.00
F51361		858C		1987		\$834.15	\$834.15	\$0.00
F51361		858C		1988		\$182.32	\$182.32	\$0.00
F51361		858C		1989		\$1,869.66	\$1,848.81	\$20.85
F51361		858C		1990		\$1,070.40	\$986.88	\$83.52
F51361		858C		1991		\$2,485.54	\$2,093.12	\$392.42
F51361		858C		1992		\$1,234.16	\$923.47	\$310.69
F51361		858C		1993		\$684.33	\$437.87	\$246.46
F51361		858C		1994		\$1,341.89	\$693.88	\$648.01
F51361		858C		1995		\$1,003.17	\$382.30	\$620.87
F51361		858C		1996		\$2,523.29	\$590.53	\$1,932.76
F51361		858C		1997		\$1,082.86	\$84.11	\$978.75
F51361		858C		1998		\$947.40	\$55.23	\$892.17
TOTAL FRC: 858C						\$22,270.23	\$16,143.74	\$6,126.49
TOTAL ACCOUNT: 2362 OTHER TERM EQUIP						\$22,897.91	\$16,275.81	\$6,422.10

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LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
TOTAL LOCATION: F51381						\$22,897.91	\$16,275.81	\$6,422.10
F51412	2232 CIRCUIT DIGITAL	357C		1955		\$142.89	\$142.89	\$0.00
F51412		357C		1983		\$188.59	\$174.40	\$14.19
F51412		357C		1984		\$1,911.67	\$1,853.94	\$57.73
F51412		357C		1988		\$309.78	\$279.00	\$30.78
F51412		357C		1991		\$167.28	\$131.70	\$35.58
F51412		357C		1997		\$246.15	\$32.61	\$213.54
TOTAL FRC: 357C						\$2,966.36	\$2,614.54	\$351.82
TOTAL ACCOUNT: 2232 CIRCUIT DIGITAL						\$2,966.36	\$2,614.54	\$351.82
TOTAL LOCATION: F51412						\$2,966.36	\$2,614.54	\$351.82
F51413		357C		1955		\$142.89	\$142.89	\$0.00
F51413		357C		1983		\$175.96	\$162.72	\$13.24
F51413		357C		1984		\$1,918.36	\$1,860.43	\$57.93
F51413		357C		1991		\$150.27	\$118.31	\$31.96
F51413		357C		1997		\$251.53	\$33.32	\$218.21
TOTAL FRC: 357C						\$2,639.01	\$2,317.66	\$321.35
TOTAL ACCOUNT: TOTAL						\$2,639.01	\$2,317.66	\$321.35
TOTAL LOCATION: F51413						\$2,639.01	\$2,317.66	\$321.35
F51414		357C		1955		\$142.89	\$142.89	\$0.00
F51414		357C		1983		\$37.31	\$34.50	\$2.81
F51414		357C		1984		\$2,126.67	\$2,062.45	\$64.22
F51414		357C		1986		\$237.63	\$226.24	\$11.39

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LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51414		357C		1991		\$185.21	\$145.81	\$39.40
F51414		357C		1997		\$175.04	\$23.19	\$151.85
TOTAL FRC: 357C						\$2,904.75	\$2,635.08	\$269.67
TOTAL ACCOUNT: TOTAL						\$2,904.75	\$2,635.08	\$269.67
TOTAL LOCATION: F51414						\$2,904.75	\$2,635.08	\$269.67
F51415		357C		1982		\$113.31	\$107.29	\$6.02
F51415		357C		1983		\$35.84	\$33.14	\$2.70
F51415		357C		1984		\$2,256.90	\$2,188.74	\$68.16
F51415		357C		1990		\$340.12	\$282.69	\$57.43
F51415		357C		1991		\$185.21	\$145.81	\$39.40
F51415		357C		1997		\$105.52	\$13.98	\$91.54
TOTAL FRC: 357C						\$3,038.90	\$2,771.86	\$265.24
TOTAL ACCOUNT: TOTAL						\$3,038.90	\$2,771.86	\$265.24
TOTAL LOCATION: F51415						\$3,038.90	\$2,771.86	\$265.24
F51416		357C		1982		\$113.31	\$107.29	\$6.02
F51416		357C		1983		\$35.87	\$33.17	\$2.70
F51416		357C		1984		\$2,297.77	\$2,228.38	\$69.39
F51416		357C		1991		\$167.28	\$131.70	\$35.58
F51416		357C		1997		\$105.52	\$13.98	\$91.54
TOTAL FRC: 357C						\$2,719.75	\$2,514.51	\$205.24
TOTAL ACCOUNT: TOTAL						\$2,719.75	\$2,514.51	\$205.24

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**SUMMARY NET BOOK COST
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LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
TOTAL LOCATION: F51418						\$2,719.75	\$2,514.51	\$205.24
F51421		257C		1982		\$2,000.00	\$1,893.71	\$106.29
F51421		257C		1983		\$185.29	\$171.35	\$13.94
F51421		257C		1988		\$154.88	\$139.49	\$15.39
F51421		257C		1991		\$13.79	\$10.86	\$2.93
TOTAL FRC: 257C						\$2,353.96	\$2,215.41	\$138.55
TOTAL ACCOUNT: TOTAL						\$2,353.96	\$2,215.41	\$138.55
TOTAL LOCATION: F51421						\$2,353.96	\$2,215.41	\$138.55
F51422		257C		1982		\$2,207.25	\$2,089.95	\$117.30
F51422		257C		1983		\$185.28	\$171.34	\$13.94
F51422		257C		1988		\$154.88	\$139.49	\$15.39
F51422		257C		1991		\$13.79	\$10.86	\$2.93
TOTAL FRC: 257C						\$2,561.20	\$2,411.64	\$149.56
TOTAL ACCOUNT: TOTAL						\$2,561.20	\$2,411.64	\$149.56
TOTAL LOCATION: F51422						\$2,561.20	\$2,411.64	\$149.56
F51423		257C		1983		\$186.14	\$172.13	\$14.01
F51423		257C		1984		\$2,068.40	\$2,005.94	\$62.46
F51423		257C		1988		\$154.88	\$139.49	\$15.39
F51423		257C		1991		\$13.79	\$10.86	\$2.93
TOTAL FRC: 257C						\$2,423.21	\$2,328.42	\$94.79

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							RESERVE	NET BOOK COST
TOTAL ACCOUNT: TOTAL						\$2,423.21	\$2,328.42	\$94.79
TOTAL LOCATION: F51423						\$2,423.21	\$2,328.42	\$94.79
F51424		257C		1983		\$185.28	\$171.34	\$13.94
F51424		257C		1984		\$2,247.21	\$2,179.35	\$67.86
F51424		257C		1988		\$154.88	\$139.49	\$15.39
F51424		257C		1991		\$13.79	\$10.86	\$2.93
TOTAL FRC: 257C						\$2,601.16	\$2,501.03	\$100.13
TOTAL ACCOUNT: TOTAL						\$2,601.16	\$2,501.03	\$100.13
TOTAL LOCATION: F51424						\$2,601.16	\$2,501.03	\$100.13
F51425		257C		1983		\$182.70	\$168.95	\$13.75
F51425		257C		1984		\$2,115.48	\$2,051.60	\$63.88
F51425		257C		1988		\$176.27	\$158.76	\$17.51
TOTAL FRC: 257C						\$2,474.45	\$2,379.30	\$95.15
TOTAL ACCOUNT: TOTAL						\$2,474.45	\$2,379.30	\$95.15
TOTAL LOCATION: F51425						\$2,474.45	\$2,379.30	\$95.15
F51439		257C		1961		\$93.73	\$93.73	\$0.00
F51439		257C		1974		\$80.03	\$80.03	\$0.00
F51439		257C		1975		\$1,638.08	\$1,630.22	\$7.86
F51439		257C		1976		\$2,722.25	\$2,694.24	\$28.01
F51439		257C		1977		\$12,498.25	\$12,296.42	\$201.83
F51439		257C		1978		\$1,612.44	\$1,576.27	\$36.17
F51439		257C		1979		\$13,389.46	\$12,998.92	\$390.54

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							RESERVE	NET BOOK COST
F51439		257C		1980		\$2,149.10	\$2,070.82	\$78.28
F51439		257C		1981		\$4,923.63	\$4,705.69	\$217.94
F51439		257C		1982		\$11,638.77	\$11,020.25	\$618.52
F51439		257C		1983		\$30,718.16	\$28,406.72	\$2,311.44
F51439		257C		1984		\$4,603.10	\$4,464.09	\$139.01
F51439		257C		1985		\$1,273.96	\$1,224.77	\$49.19
F51439		257C		1987		\$313.29	\$291.01	\$22.28
F51439		257C		1989		\$331.20	\$287.62	\$43.58
F51439		257C		1990		\$84.25	\$70.02	\$14.23
TOTAL FRC: 257C						\$88,069.70	\$83,910.82	\$4,158.88
TOTAL ACCOUNT: TOTAL						\$88,069.70	\$83,910.82	\$4,158.88
F51439	2232 CIRCUIT ANALOG	457C		1977		\$114.71	\$89.17	\$25.54
F51439		457C		1978		\$413.92	\$320.79	\$93.13
F51439		457C		1979		\$460.87	\$355.92	\$104.95
F51439		457C		1980		\$1,315.23	\$1,011.64	\$303.59
F51439		457C		1981		\$586.47	\$448.99	\$137.48
F51439		457C		1982		\$462.18	\$351.92	\$110.26
F51439		457C		1983		\$317.05	\$239.88	\$77.17
F51439		457C		1985		\$1,121.44	\$840.01	\$281.43
F51439		457C		1987		\$1,414.41	\$1,038.84	\$375.57
F51439		457C		1989		\$663.60	\$465.42	\$198.18
F51439		457C		1990		\$461.26	\$307.63	\$153.63
F51439		457C		1992		\$352.83	\$203.45	\$149.38
F51439		457C		1993		\$1,057.57	\$546.82	\$510.75
F51439		457C		1995		\$209.65	\$74.34	\$135.31
F51439		457C		1996		\$749.64	\$181.41	\$568.23
TOTAL FRC: 457C						\$9,700.83	\$6,476.24	\$3,224.59
TOTAL ACCOUNT: 2232 CIRCUIT ANALOG						\$9,700.83	\$6,476.24	\$3,224.59

COMPANY: U S WEST COMMUNICATIONS
 STATE: NORTH DAKOTA
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SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
TOTAL LOCATION: F51439						\$97,770.53	\$90,387.07	\$7,383.46
F51446	2232 CIRCUIT DIGITAL	357C		1975		\$32.05	\$31.90	\$0.15
F51446		357C		1980		\$97.69	\$94.13	\$3.56
TOTAL FRC: 357C						\$129.74	\$126.03	\$3.71
TOTAL ACCOUNT: 2232 CIRCUIT DIGITAL						\$129.74	\$126.03	\$3.71
TOTAL LOCATION: F51446						\$129.74	\$126.03	\$3.71
F51459	2232 CIRCUIT ANALOG	57C		1955		\$139.02	\$110.81	\$28.21
F51459		57C		1974		\$208.28	\$163.11	\$45.17
TOTAL FRC: 57C						\$347.30	\$273.92	\$73.38
TOTAL ACCOUNT: 2232 CIRCUIT ANALOG						\$347.30	\$273.92	\$73.38
TOTAL LOCATION: F51459						\$347.30	\$273.92	\$73.38
F51465	2232 CIRCUIT DIGITAL	257C		1995		\$423.99	\$204.23	\$219.76
F51465		257C		1998		\$83.18	\$3.99	\$79.19
TOTAL FRC: 257C						\$507.17	\$208.22	\$298.95
F51465		357C		1991		\$15.06	\$11.86	\$3.20
F51465		357C		1992		\$59.17	\$43.47	\$15.70
F51465		357C		1997		\$385.36	\$51.05	\$334.31
TOTAL FRC: 357C						\$459.59	\$106.38	\$353.21
TOTAL ACCOUNT: 2232 CIRCUIT DIGITAL						\$966.76	\$314.59	\$652.17

COMPANY: U S WEST COMMUNICATIONS
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SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51465	2232 CIRCUIT ANALOG	57C		1990		\$59.17	\$39.46	\$19.71
F51465		57C		1991		\$1,726.96	\$1,080.89	\$646.07
	TOTAL FRC: 57C					\$1,786.13	\$1,120.35	\$665.78
F51465		457C		1989		\$26.70	\$18.73	\$7.97
	TOTAL FRC: 457C					\$26.70	\$18.73	\$7.97
	TOTAL ACCOUNT: 2232 CIRCUIT ANALOG					\$1,812.83	\$1,139.08	\$673.75
F51465	2411 POLE LINES	1C	1120	1955	1	\$25.25	\$25.25	\$0.00
F51465		1C	1120	1956	1	\$25.25	\$25.25	\$0.00
F51465		1C	1120	1957	1	\$25.25	\$25.25	\$0.00
F51465		1C	1120	1959	2	\$50.50	\$50.50	\$0.00
F51465		1C	1120	1961	1	\$25.25	\$25.25	\$0.00
F51465		1C	1120	1962	1	\$25.25	\$25.25	\$0.00
F51465		1C	1120	1965	1	\$25.25	\$25.25	\$0.00
	POLE 016 TO 022 FT		TOTAL AIC: 1120		8	\$202.00	\$202.00	\$0.00
F51465		1C	1125	1936	1	\$45.53	\$45.53	\$0.00
F51465		1C	1125	1937	1	\$45.53	\$45.53	\$0.00
F51465		1C	1125	1938	1	\$45.53	\$45.53	\$0.00
F51465		1C	1125	1957	2	\$91.06	\$91.06	\$0.00
F51465		1C	1125	1961	1	\$45.53	\$45.53	\$0.00
	POLE 025 FT		TOTAL AIC: 1125		6	\$273.18	\$273.18	\$0.00
F51465		1C	1130	1927	1	\$65.38	\$65.38	\$0.00
F51465		1C	1130	1935	1	\$65.38	\$65.38	\$0.00
F51465		1C	1130	1955	1	\$65.38	\$65.38	\$0.00
F51465		1C	1130	1958	2	\$130.76	\$130.76	\$0.00
F51465		1C	1130	1983	2	\$1,498.00	\$1,498.00	\$0.00

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SUMMARY NET BOOK COST
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LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
POLE 030 FT			TOTAL AIC: 1130		7	\$1,824.90	\$1,824.90	\$0.00
F51465		1C	1135	1951	1	\$78.83	\$78.83	\$0.00
F51465		1C	1135	1953	3	\$236.49	\$236.49	\$0.00
F51465		1C	1135	1954	1	\$78.83	\$78.83	\$0.00
F51465		1C	1135	1955	1	\$78.83	\$78.83	\$0.00
F51465		1C	1135	1956	1	\$78.83	\$78.83	\$0.00
F51465		1C	1135	1961	5	\$394.15	\$394.15	\$0.00
F51465		1C	1135	1963	1	\$78.83	\$78.83	\$0.00
F51465		1C	1135	1964	2	\$157.66	\$157.66	\$0.00
F51465		1C	1135	1978	1	\$78.83	\$78.83	\$0.00
POLE 035 FT			TOTAL AIC: 1135		18	\$1,261.28	\$1,261.28	\$0.00
F51465		1C	1140	1947	2	\$216.72	\$216.72	\$0.00
F51465		1C	1140	1951	1	\$108.36	\$108.36	\$0.00
F51465		1C	1140	1952	1	\$108.36	\$108.36	\$0.00
F51465		1C	1140	1953	7	\$758.52	\$758.52	\$0.00
F51465		1C	1140	1955	1	\$108.36	\$108.36	\$0.00
F51465		1C	1140	1959	2	\$216.72	\$216.72	\$0.00
F51465		1C	1140	1960	1	\$108.36	\$108.36	\$0.00
F51465		1C	1140	1961	4	\$433.44	\$433.44	\$0.00
F51465		1C	1140	1991	1	\$919.67	\$887.49	\$32.18
POLE 040 FT			TOTAL AIC: 1140		20	\$2,978.51	\$2,946.33	\$32.18
F51465		1C	1145	1953	1	\$149.61	\$149.61	\$0.00
F51465		1C	1145	1954	1	\$149.61	\$149.61	\$0.00
F51465		1C	1145	1959	2	\$299.22	\$299.22	\$0.00
POLE 045 FT AND OVER			TOTAL AIC: 1145		4	\$598.44	\$598.44	\$0.00
TOTAL FRC: 1C					61	\$7,138.31	\$7,106.13	\$32.18
TOTAL ACCOUNT: 2411 POLE LINES					61	\$7,138.31	\$7,106.13	\$32.18

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SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51465	2421 AERIAL CABLE MET	52C	5360	1947	625	\$531.25	\$531.25	\$0.00
F51485		52C	5360	1983	130	\$852.80	\$852.80	\$0.00
	CABLE 0025PR 22G 0021-0038PR		TOTAL AIC: 5360		755	\$1,384.05	\$1,384.05	\$0.00
F51465		52C	5366	1962	225	\$191.25	\$191.25	\$0.00
F51465		52C	5366	1966	960	\$816.00	\$816.00	\$0.00
F51465		52C	5366	1992	454	\$8,408.08	\$6,108.05	\$2,300.03
	CABLE 0025PR 26G 0021-0038PR		TOTAL AIC: 5366		1,639	\$9,415.33	\$7,115.30	\$2,300.03
F51465		52C	5378	1966	804	\$852.24	\$852.24	\$0.00
F51465		52C	5378	1981	8	\$8.48	\$8.48	\$0.00
	CABLE 0050PR 24G 0039-0063PR		TOTAL AIC: 5378		812	\$860.72	\$860.72	\$0.00
F51465		52C	5380	1954	2,330	\$2,166.90	\$2,166.90	\$0.00
F51465		52C	5380	1959	291	\$270.63	\$270.63	\$0.00
F51465		52C	5380	1962	801	\$744.93	\$744.93	\$0.00
F51465		52C	5380	1963	363	\$337.59	\$337.59	\$0.00
F51465		52C	5380	1972	67	\$62.31	\$62.31	\$0.00
F51465		52C	5380	1975	448	\$416.64	\$416.64	\$0.00
F51465		52C	5380	1985	442	\$4,190.16	\$4,190.16	\$0.00
	CABLE 0050PR 26G 0039-0063PR		TOTAL AIC: 5380		4,742	\$8,189.16	\$8,189.16	\$0.00
F51465		52C	5408	1972	30	\$44.40	\$44.40	\$0.00
F51465		52C	5408	1975	24	\$35.52	\$35.52	\$0.00
	CABLE 0100PR 24G 0089-0125PR		TOTAL AIC: 5408		54	\$79.92	\$79.92	\$0.00
F51465		52C	5412	1975	20	\$27.80	\$27.80	\$0.00
F51465		52C	5412	1985	485	\$7,968.55	\$7,968.55	\$0.00
	CABLE 0100PR 26G 0089-0125PR		TOTAL AIC: 5412		505	\$7,996.35	\$7,996.35	\$0.00

COMPANY: U S WEST COMMUNICATIONS
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SUMMARY NET BOOK COST
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LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51465		52C	5438	1967	65	\$146.90	\$146.90	\$0.00
F51465		52C	5438	1969	25	\$56.50	\$56.50	\$0.00
	CABLE 0200PR 28G 0176-0250PR		TOTAL AIC: 5438		90	\$203.40	\$203.40	\$0.00
			TOTAL FRC: 52C		8,597	\$28,128.93	\$25,828.90	\$2,300.03
	TOTAL ACCOUNT: 2421 AERIAL CABLE MET				8,597	\$28,128.93	\$25,828.90	\$2,300.03
F51465	2422 UNDRD CABLE MET	5C	2801	1984	1	\$5,543.06	\$4,849.13	\$693.93
	AIR DRYER 7501 SCFD AND OVER		TOTAL AIC: 2801		1	\$5,543.06	\$4,849.13	\$693.93
F51465		5C	5360	1984	225	\$2,821.50	\$2,468.28	\$353.22
	CABLE 0025PR 22G 0021-0038PR		TOTAL AIC: 5360		225	\$2,821.50	\$2,468.28	\$353.22
F51465		5C	5378	1983	50	\$259.50	\$231.52	\$27.98
F51465		5C	5378	1984	36	\$305.64	\$267.38	\$38.26
	CABLE 0050PR 24G 0039-0063PR		TOTAL AIC: 5378		86	\$565.14	\$498.90	\$66.24
F51465		5C	5408	1984	100	\$435.00	\$380.54	\$54.46
	CABLE 0100PR 24G 0089-0125PR		TOTAL AIC: 5408		100	\$435.00	\$380.54	\$54.46
F51465		5C	5412	1983	140	\$1,050.00	\$936.80	\$113.20
	CABLE 0100PR 26G 0089-0125PR		TOTAL AIC: 5412		140	\$1,050.00	\$936.80	\$113.20
F51465		5C	5462	1983	120	\$1,846.80	\$1,647.69	\$199.11
F51465		5C	5462	1984	82	\$632.22	\$553.07	\$79.15
	CABLE 0400PR 24G 0351-0425PR		TOTAL AIC: 5462		202	\$2,479.02	\$2,200.76	\$278.26

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COMPANY: U S WEST COMMUNICATIONS
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 VIEW: WTCYND.J98

SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51465		5C	5492	1983	150	\$2,791.50	\$2,490.54	\$300.96
	CABLE 0600PR 26G 0501-0750PR		TOTAL AIC: 5492		150	\$2,791.50	\$2,490.54	\$300.96
F51465		5C	5502	1983	50	\$1,122.00	\$1,001.03	\$120.97
	CABLE 0900PR 26G 0751-1050PR		TOTAL AIC: 5502		50	\$1,122.00	\$1,001.03	\$120.97
	TOTAL FRC: 5C				954	\$16,807.22	\$14,825.98	\$1,981.24
	TOTAL ACCOUNT: 2422 UNDGRD CABLE MET				954	\$16,807.22	\$14,825.98	\$1,981.24
F51465	2422 UNDGRD CABLE NON M	85C	5012	1990	3,000	\$6,000.00	\$3,019.20	\$2,980.80
F51465		85C	5012	1992	2,648	\$6,831.84	\$2,625.47	\$4,206.37
	CABLE FIBER OPTIC 0012 FIBERS		TOTAL AIC: 5012		5,648	\$12,831.84	\$5,644.67	\$7,187.17
	TOTAL FRC: 85C				5,648	\$12,831.84	\$5,644.67	\$7,187.17
	TOTAL ACCOUNT: 2422 UNDGRD CABLE NON MET				5,648	\$12,831.84	\$5,644.67	\$7,187.17
F51465	2423 BURIED CABLE MET	45C	2300	1901	1	\$1,002.06	\$600.45	\$401.61
F51465		45C	2300	1982	1	\$1,022.50	\$766.63	\$255.87
	TERMINAL CABLE OUTSIDE 0100PR 010		TOTAL AIC: 2300		2	\$2,024.56	\$1,367.08	\$657.48
F51465		45C	2306	1983	1	\$6,319.56	\$4,552.16	\$1,767.40
	TERMINAL CABLE OUTSIDE 0800PR 050		TOTAL AIC: 2306		1	\$6,319.56	\$4,552.16	\$1,767.40
F51465		45C	2308	1901	2	\$4,661.22	\$2,793.09	\$1,868.13
	TERMINAL CABLE OUTSIDE 1200PR 105		TOTAL AIC: 2308		2	\$4,661.22	\$2,793.09	\$1,868.13

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SUMMARY NET BOOK COST
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LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51465		45C	2310	1901	6	\$24,724.74	\$14,815.55	\$9,909.19
F51465		45C	2310	1982	2	\$13,725.28	\$10,290.68	\$3,434.60
	TERMINAL CABLE OUTSIDE 1800PR 185 TOTAL AIC: 2310				8	\$38,450.02	\$25,106.23	\$13,343.79
F51465		45C	2313	1901	1	\$2,905.90	\$1,741.27	\$1,164.63
	TERMINAL CABLE OUTSIDE 2700PR 255 TOTAL AIC: 2313				1	\$2,905.90	\$1,741.27	\$1,164.63
F51465		45C	2755	1901	2	\$1,554.04	\$931.21	\$622.83
F51465		45C	2755	1983	1	\$2,117.63	\$1,525.39	\$592.24
F51465		45C	2755	1980	2	\$705.26	\$317.96	\$387.30
	CASE LOAD COIL 0100PR 0100-0125PR TOTAL AIC: 2755				5	\$4,376.93	\$2,774.56	\$1,602.37
F51465		45C	2756	1901	5	\$6,537.90	\$3,917.64	\$2,620.26
	CASE LOAD COIL 0150PR 0126-0175PR TOTAL AIC: 2756				5	\$6,537.90	\$3,917.64	\$2,620.26
F51465		45C	2757	1901	1	\$1,480.87	\$887.37	\$593.50
	CASE LOAD COIL 0200PR 0176-0250PR TOTAL AIC: 2757				1	\$1,480.87	\$887.37	\$593.50
F51465		45C	2758	1901	1	\$3,053.29	\$1,829.59	\$1,223.70
	CASE LOAD COIL 0300PR 0251-0350PR TOTAL AIC: 2758				1	\$3,053.29	\$1,829.59	\$1,223.70
F51465		45C	2760	1982	1	\$4,925.00	\$3,692.57	\$1,232.43
	CASE LOAD COIL 0450PR 0426-0500PR TOTAL AIC: 2760				1	\$4,925.00	\$3,692.57	\$1,232.43
F51465		45C	2761	1982	1	\$5,235.67	\$3,925.50	\$1,310.17
	CASE LOAD COIL 0600PR 0501-0750PR TOTAL AIC: 2761				1	\$5,235.67	\$3,925.50	\$1,310.17
F51465		45C	2762	1901	1	\$9,562.76	\$5,730.19	\$3,832.57

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COMPANY: U S WEST COMMUNICATIONS
 STATE: NORTH DAKOTA
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SUMMARY NET BOOK COST
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						JR		
LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	RESERVE	NET BOOK COST
CASE LOAD COIL 0900PR 0751-1050PR TOTAL AIC: 2782					1	\$9,582.76	\$5,730.19	\$3,832.57
F51465		45C	2905	1901	741,636	\$133,494.48	\$79,992.51	\$53,501.97
F51465		45C	2905	1982	22,214	\$12,884.12	\$9,660.01	\$3,224.11
F51465		45C	2905	1983	4,450	\$3,560.00	\$2,564.37	\$995.63
F51465		45C	2905	1987	7,600	\$8,968.00	\$5,211.51	\$3,756.49
WIRE BURIED 0001PR			TOTAL AIC: 2905		775,900	\$158,908.80	\$97,428.40	\$61,478.20
F51465		45C	2906	1983	13,040	\$15,778.40	\$11,365.63	\$4,412.77
F51465		45C	2906	1984	18,334	\$29,884.42	\$20,586.20	\$9,298.22
F51465		45C	2906	1985	15,020	\$15,921.20	\$10,432.33	\$5,488.87
F51465		45C	2906	1986	2,874	\$3,879.90	\$2,403.11	\$1,476.79
F51465		45C	2906	1987	7,477	\$8,523.78	\$4,953.36	\$3,570.42
F51465		45C	2906	1988	34,550	\$34,885.50	\$18,856.47	\$16,039.03
F51465		45C	2906	1989	3,632	\$3,559.36	\$1,768.95	\$1,790.41
F51465		45C	2906	1991	1,555	\$1,228.45	\$493.58	\$734.87
F51465		45C	2906	1992	228	\$271.32	\$94.88	\$176.44
WIRE BURIED 0002PR			TOTAL AIC: 2906		98,710	\$113,942.33	\$70,954.52	\$42,987.81
F51465		45C	2907	1993	4,411	\$17,599.89	\$5,181.28	\$12,418.61
F51465		45C	2907	1994	2,303	\$7,415.66	\$1,747.98	\$5,667.68
F51465		45C	2907	1995	1,570	\$6,452.70	\$1,119.34	\$5,333.36
WIRE BURIED 0004PR 0003-0004PR			TOTAL AIC: 2907		8,284	\$31,468.25	\$8,048.61	\$23,419.64
F51465		45C	2908	1995	632	\$1,472.56	\$255.44	\$1,217.12
WIRE BURIED 0005PR			TOTAL AIC: 2908		632	\$1,472.56	\$255.44	\$1,217.12
F51465		45C	5310	1965	29,486	\$14,743.00	\$14,743.00	\$0.00
F51465		45C	5310	1968	1,170	\$585.00	\$574.90	\$10.10
F51465		45C	5310	1972	3,068	\$1,534.00	\$1,443.31	\$90.69
F51465		45C	5310	1973	854	\$427.00	\$394.87	\$32.13
F51465		45C	5310	1974	49,428	\$24,714.00	\$22,423.25	\$2,290.75

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SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51465		45C	5310	1975	5,332	\$2,666.00	\$2,368.63	\$297.37
F51465		45C	5310	1979	16,172	\$8,086.00	\$6,447.63	\$1,638.37
F51465		45C	5310	1980	138	\$69.00	\$53.15	\$15.85
F51465		45C	5310	1981	108	\$54.00	\$40.03	\$13.97
F51465		45C	5310	1982	265	\$302.10	\$226.50	\$75.60
F51465		45C	5310	1983	3,543	\$12,329.64	\$8,881.39	\$3,448.25
F51465		45C	5310	1984	644	\$1,899.80	\$1,308.70	\$591.10
F51465		45C	5310	1988	8,126	\$10,076.24	\$5,444.90	\$4,631.34
CABLE 0006PR 19G 0006-0006PR		TOTAL AIC: 5310			118,334	\$77,485.78	\$64,350.26	\$13,135.52
F51465		45C	5326	1985	16,518	\$10,241.16	\$10,241.16	\$0.00
F51465		45C	5326	1972	16,491	\$10,224.42	\$9,619.94	\$604.48
F51465		45C	5326	1974	103,368	\$64,088.16	\$58,147.81	\$5,940.35
F51465		45C	5326	1975	8,660	\$5,369.20	\$4,770.31	\$598.89
F51465		45C	5326	1979	21,471	\$13,312.02	\$10,614.76	\$2,697.26
F51465		45C	5326	1980	166	\$102.92	\$79.28	\$23.64
F51465		45C	5326	1981	860	\$533.20	\$395.30	\$137.90
F51465		45C	5326	1982	2,572	\$3,240.72	\$2,429.77	\$810.95
F51465		45C	5326	1983	146	\$362.08	\$260.82	\$101.26
F51465		45C	5326	1984	159	\$546.96	\$376.78	\$170.18
F51465		45C	5326	1988	15	\$21.60	\$11.67	\$9.93
CABLE 0011PR 19G 0009-0013PR		TOTAL AIC: 5326			170,426	\$108,042.44	\$96,947.60	\$11,094.84
F51465		45C	5330	1974	46,229	\$27,275.11	\$24,746.97	\$2,528.14
F51465		45C	5330	1975	5,965	\$3,519.35	\$3,126.80	\$392.55
F51465		45C	5330	1977	21,000	\$12,390.00	\$10,484.61	\$1,905.39
F51465		45C	5330	1978	2,340	\$1,380.60	\$1,135.77	\$244.83
F51465		45C	5330	1979	57,157	\$33,722.63	\$26,889.80	\$6,832.83
F51465		45C	5330	1980	82	\$48.38	\$37.27	\$11.11
F51465		45C	5330	1981	52	\$30.68	\$22.75	\$7.94
F51465		45C	5330	1982	13,716	\$18,516.60	\$13,883.03	\$4,633.57
F51465		45C	5330	1983	8,950	\$16,468.00	\$11,862.37	\$4,605.63
F51465		45C	5330	1984	1,725	\$5,175.00	\$3,564.85	\$1,610.15
F51465		45C	5330	1987	498	\$1,170.30	\$680.09	\$490.21
F51465		45C	5330	1992	105	\$925.05	\$323.49	\$601.56

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COMPANY: U S WEST COMMUNICATIONS
 STATE: NORTH DAKOTA
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 VIEW: WTCYND.J98

SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51465		45C	5330	1993	2,474	\$11,776.24	\$3,466.84	\$8,309.40
	CABLE 0011PR 22G 0009-0013PR		TOTAL AIC: 5330		160,293	\$132,397.94	\$100,224.62	\$32,173.32
F51465		45C	5340	1965	9,941	\$6,461.65	\$6,461.65	\$0.00
F51465		45C	5340	1971	5,480	\$3,562.00	\$3,404.42	\$157.58
F51465		45C	5340	1972	15,573	\$10,122.45	\$9,524.00	\$598.45
F51465		45C	5340	1974	19,521	\$12,688.65	\$11,512.54	\$1,176.11
F51465		45C	5340	1977	4,676	\$3,039.40	\$2,571.99	\$467.41
F51465		45C	5340	1979	17,023	\$11,064.95	\$8,822.99	\$2,241.97
F51465		45C	5340	1980	55	\$35.75	\$27.54	\$8.21
F51465		45C	5340	1981	402	\$261.30	\$193.72	\$67.58
F51465		45C	5340	1982	55	\$80.85	\$60.62	\$20.23
F51465		45C	5340	1983	135	\$382.05	\$275.20	\$106.85
F51465		45C	5340	1986	250	\$1,072.50	\$664.28	\$408.22
	CABLE 0016PR 19G 0014-0020PR		TOTAL AIC: 5340		73,111	\$48,771.55	\$43,518.93	\$5,252.62
F51465		45C	5344	1971	1,737	\$1,146.42	\$1,095.70	\$50.72
F51465		45C	5344	1974	7,534	\$4,972.44	\$4,511.54	\$460.90
F51465		45C	5344	1975	5,514	\$3,639.24	\$3,233.32	\$405.92
F51465		45C	5344	1976	214	\$141.24	\$122.61	\$18.63
F51465		45C	5344	1980	5,823	\$3,843.18	\$2,960.42	\$882.76
F51465		45C	5344	1982	9,533	\$15,062.14	\$11,293.01	\$3,769.13
F51465		45C	5344	1983	1,392	\$3,452.16	\$2,486.69	\$965.47
F51465		45C	5344	1984	726	\$2,308.68	\$1,590.36	\$718.32
F51465		45C	5344	1991	116	\$544.04	\$218.59	\$325.45
	CABLE 0016PR 22G 0014-0020PR		TOTAL AIC: 5344		32,589	\$35,109.54	\$27,512.24	\$7,597.30
F51465		45C	5356	1965	16,076	\$11,896.24	\$11,896.24	\$0.00
F51465		45C	5356	1968	9,301	\$6,882.74	\$6,763.94	\$118.80
F51465		45C	5356	1974	14,601	\$10,804.74	\$9,803.25	\$1,001.49
F51465		45C	5356	1980	9,934	\$7,351.16	\$5,662.63	\$1,688.53
F51465		45C	5356	1981	2,098	\$1,552.52	\$1,150.98	\$401.54
F51465		45C	5356	1983	174	\$464.58	\$334.65	\$129.93
F51465		45C	5356	1994	46	\$227.24	\$53.56	\$173.68

COMPANY: U S WEST COMMUNICATIONS
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SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
CABLE 0025PR 19G 0021-0038PR			TOTAL AIC: 5358		52,230	\$39,179.22	\$35,665.28	\$3,513.96
F51465		45C	5360	1972	14,286	\$10,428.78	\$9,812.22	\$616.56
F51465		45C	5360	1974	5,156	\$3,783.88	\$3,415.01	\$348.88
F51465		45C	5360	1975	904	\$659.92	\$586.31	\$73.61
F51465		45C	5360	1977	11,704	\$8,543.92	\$7,230.00	\$1,313.92
F51465		45C	5360	1979	21,741	\$15,870.93	\$12,655.18	\$3,215.75
F51465		45C	5360	1980	3,137	\$2,290.01	\$1,764.00	\$526.01
F51465		45C	5360	1981	150	\$109.50	\$81.18	\$28.32
F51465		45C	5360	1982	3,724	\$8,479.76	\$4,858.27	\$1,621.49
F51465		45C	5360	1983	41,526	\$94,284.02	\$67,901.05	\$26,362.97
F51465		45C	5360	1984	452	\$1,645.28	\$1,133.37	\$511.91
F51465		45C	5360	1985	78	\$375.18	\$245.84	\$129.34
F51465		45C	5360	1986	110	\$435.60	\$269.80	\$165.80
F51465		45C	5360	1987	1,890	\$5,235.30	\$3,042.35	\$2,192.95
F51465		45C	5360	1989	462	\$1,178.10	\$585.50	\$592.60
F51465		45C	5360	1997	74	\$416.62	\$15.47	\$401.15
CABLE 0025PR 22G 0021-0038PR			TOTAL AIC: 5360		105,394	\$151,696.80	\$113,595.55	\$38,101.25
F51465		45C	5362	1971	11,132	\$8,682.96	\$8,298.83	\$384.13
F51465		45C	5362	1973	256	\$199.68	\$184.66	\$15.02
F51465		45C	5362	1974	4,532	\$3,534.96	\$3,207.30	\$327.66
F51465		45C	5362	1976	2,496	\$1,946.88	\$1,690.13	\$256.75
F51465		45C	5362	1978	56	\$43.68	\$35.93	\$7.75
F51465		45C	5362	1979	7,493	\$5,844.54	\$4,680.33	\$1,184.21
F51465		45C	5362	1980	405	\$315.90	\$243.34	\$72.56
F51465		45C	5362	1981	1,155	\$900.90	\$667.89	\$233.01
F51465		45C	5362	1982	4,734	\$8,615.88	\$6,459.85	\$2,156.03
F51465		45C	5362	1983	122	\$244.00	\$175.76	\$68.24
F51465		45C	5362	1984	2,060	\$6,818.60	\$4,697.07	\$2,121.53
F51465		45C	5362	1986	728	\$2,613.52	\$1,618.75	\$994.77
F51465		45C	5362	1990	265	\$983.15	\$443.24	\$539.91
F51465		45C	5362	1995	241	\$1,274.89	\$221.15	\$1,053.74
F51465		45C	5362	1998	10	\$817.56	\$25.25	\$792.31

COMPANY: U S WEST COMMUNICATIONS
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SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
CABLE 0025PR 24G 0021-0038PR			TOTAL AIC: 5362		35,685	\$42,837.10	\$32,629.48	\$10,207.62
F51465		45C	5366	1941	483	\$415.38	\$415.38	\$0.00
F51465		45C	5366	1966	979	\$841.94	\$837.83	\$4.11
F51465		45C	5366	1967	1,073	\$822.78	\$812.82	\$9.96
F51465		45C	5366	1972	887	\$762.82	\$717.72	\$45.10
F51465		45C	5366	1978	551	\$473.86	\$389.83	\$84.03
F51465		45C	5366	1979	10,587	\$9,104.82	\$7,260.01	\$1,844.81
F51465		45C	5366	1980	2,301	\$1,978.86	\$1,524.32	\$454.54
F51465		45C	5366	1981	1,595	\$1,371.70	\$1,016.93	\$354.77
F51465		45C	5366	1982	4,617	\$8,633.79	\$6,473.28	\$2,160.51
F51465		45C	5366	1983	2,197	\$4,152.33	\$2,991.04	\$1,161.29
F51465		45C	5366	1984	85	\$285.20	\$182.69	\$82.51
F51465		45C	5366	1985	108	\$334.80	\$219.38	\$115.42
F51465		45C	5366	1986	1,734	\$5,860.92	\$3,630.10	\$2,230.82
F51465		45C	5366	1987	172	\$385.28	\$223.90	\$161.38
F51465		45C	5366	1989	2,250	\$5,355.00	\$2,661.36	\$2,693.64
F51465		45C	5366	1992	615	\$5,891.70	\$2,060.30	\$3,831.40
F51465		45C	5366	1993	282	\$1,883.78	\$554.57	\$1,329.21
CABLE 0025PR 26G 0021-0038PR			TOTAL AIC: 5366		30,496	\$48,634.96	\$32,071.46	\$16,563.50
F51465		45C	5372	1961	277	\$315.78	\$315.78	\$0.00
F51465		45C	5372	1965	9,214	\$10,503.96	\$10,503.96	\$0.00
F51465		45C	5372	1966	4,230	\$4,822.20	\$4,798.67	\$23.53
F51465		45C	5372	1972	1,183	\$1,348.62	\$1,268.89	\$79.73
F51465		45C	5372	1974	38,062	\$43,390.68	\$39,368.79	\$4,021.89
F51465		45C	5372	1980	80	\$91.20	\$70.25	\$20.95
F51465		45C	5372	1982	30	\$57.90	\$43.41	\$14.49
F51465		45C	5372	1983	556	\$2,718.84	\$1,958.46	\$760.38
CABLE 0050PR 19G 0039-0063PR			TOTAL AIC: 5372		53,632	\$63,249.18	\$58,328.20	\$4,920.98
F51465		45C	5376	1964	403	\$403.00	\$403.00	\$0.00
F51465		45C	5376	1971	620	\$620.00	\$592.57	\$27.43
F51465		45C	5376	1972	4,546	\$4,546.00	\$4,277.24	\$268.76
F51465		45C	5376	1979	21,212	\$21,212.00	\$16,914.05	\$4,297.95

COMPANY: U S WEST COMMUNICATIONS
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SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51465		45C	5376	1980	2,147	\$2,147.00	\$1,653.84	\$493.16
F51465		45C	5376	1981	96	\$96.00	\$71.17	\$24.83
F51465		45C	5376	1982	2,568	\$5,392.80	\$4,043.31	\$1,349.49
F51465		45C	5376	1983	12,988	\$41,431.72	\$29,844.44	\$11,587.28
F51465		45C	5376	1988	542	\$1,577.22	\$852.28	\$724.94
F51465		45C	5376	1993	4,318	\$37,782.50	\$11,122.90	\$26,659.60
CABLE 0050PR 22G 0039-0063PR		TOTAL AIC: 5376			49,440	\$115,208.24	\$69,774.81	\$45,433.43
F51465		45C	5378	1969	60	\$57.60	\$56.20	\$1.40
F51465		45C	5378	1971	100	\$96.00	\$91.75	\$4.25
F51465		45C	5378	1976	274	\$263.04	\$228.35	\$34.69
F51465		45C	5378	1979	1,031	\$989.76	\$789.22	\$200.54
F51465		45C	5378	1980	9,870	\$9,475.20	\$7,298.79	\$2,176.41
F51465		45C	5378	1981	15,574	\$14,951.04	\$11,084.16	\$3,866.88
F51465		45C	5378	1982	7,654	\$17,221.50	\$12,912.01	\$4,309.49
F51465		45C	5378	1983	42,207	\$120,712.02	\$86,952.29	\$33,759.73
F51465		45C	5378	1987	30	\$106.80	\$82.06	\$44.74
F51465		45C	5378	1988	32	\$264.32	\$142.83	\$121.49
F51465		45C	5378	1990	185	\$769.60	\$346.97	\$422.63
CABLE 0050PR 24G 0039-0063PR		TOTAL AIC: 5378			77,017	\$184,906.88	\$119,984.63	\$44,942.25
F51465		45C	5380	1941	21	\$20.79	\$20.79	\$0.00
F51465		45C	5380	1962	130	\$128.70	\$128.70	\$0.00
F51465		45C	5380	1968	2,353	\$2,329.47	\$2,289.26	\$40.21
F51465		45C	5380	1969	85	\$84.15	\$82.10	\$2.05
F51465		45C	5380	1970	1,600	\$1,584.00	\$1,533.33	\$50.67
F51465		45C	5380	1972	2,359	\$2,335.41	\$2,197.34	\$138.07
F51465		45C	5380	1973	666	\$659.34	\$609.73	\$49.61
F51465		45C	5380	1974	1,604	\$1,587.96	\$1,440.77	\$147.19
F51465		45C	5380	1976	4	\$3.96	\$3.44	\$0.52
F51465		45C	5380	1977	226	\$223.74	\$189.33	\$34.41
F51465		45C	5380	1978	2,255	\$2,232.45	\$1,836.55	\$395.90
F51465		45C	5380	1979	350	\$346.50	\$276.29	\$70.21
F51465		45C	5380	1980	11,461	\$11,346.39	\$8,740.17	\$2,606.22
F51465		45C	5380	1981	5,262	\$5,209.38	\$3,862.05	\$1,347.33

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COMPANY: U S WEST COMMUNICATIONS
 STATE: NORTH DAKOTA
 EXCHANGE: WTCYND
 BUYER: UNKNOWN
 VIEW: WTCYND.J98

SUMMARY NET BOOK COST
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51465		45C	5380	1982	5,046	\$12,514.08	\$9,382.57	\$3,131.51
F51465		45C	5380	1983	1,693	\$4,723.47	\$3,402.45	\$1,321.02
F51465		45C	5380	1984	1,512	\$6,924.98	\$4,770.33	\$2,154.63
F51465		45C	5380	1985	260	\$1,110.20	\$727.46	\$382.74
F51465		45C	5380	1987	621	\$1,993.41	\$1,158.42	\$834.99
F51465		45C	5380	1989	1,170	\$3,861.00	\$1,918.87	\$1,942.13
F51465		45C	5380	1991	414	\$2,210.76	\$688.27	\$1,322.49
CABLE 0050PR 26G 0039-0083PR			TOTAL AIC: 5380		39,092	\$61,430.12	\$45,458.22	\$15,971.90
F51465		45C	5386	1974	47,740	\$75,429.20	\$68,437.65	\$6,991.55
F51465		45C	5386	1983	108	\$696.60	\$501.78	\$194.82
CABLE 0075PR 19G 0064-0088PR			TOTAL AIC: 5386		47,848	\$76,125.80	\$68,939.43	\$7,186.37
F51465		45C	5390	1979	16,723	\$20,903.75	\$16,668.26	\$4,235.49
F51465		45C	5390	1983	30	\$135.90	\$97.89	\$38.01
CABLE 0075PR 22G 0064-0088PR			TOTAL AIC: 5390		16,753	\$21,039.65	\$16,766.15	\$4,273.50
F51465		45C	5394	1978	104	\$106.08	\$87.27	\$18.81
CABLE 0075PR 26G 0064-0088PR			TOTAL AIC: 5394		104	\$106.08	\$87.27	\$18.81
F51465		45C	5402	1983	588	\$1,375.92	\$1,375.92	\$0.00
F51465		45C	5402	1983	82	\$646.16	\$465.45	\$180.71
CABLE 0100PR 19G 0089-0125PR			TOTAL AIC: 5402		670	\$2,022.08	\$1,841.37	\$180.71
F51465		45C	5406	1972	925	\$1,480.00	\$1,392.50	\$87.50
F51465		45C	5406	1974	15,185	\$24,296.00	\$22,044.00	\$2,252.00
F51465		45C	5406	1979	6,700	\$10,720.00	\$8,547.93	\$2,172.07
F51465		45C	5406	1983	254	\$1,219.20	\$878.22	\$340.98
F51465		45C	5406	1987	75	\$427.50	\$248.43	\$179.07
F51465		45C	5406	1994	90	\$415.80	\$98.01	\$317.79
CABLE 0100PR 22G 0089-0125PR			TOTAL AIC: 5406		23,229	\$38,558.50	\$33,209.09	\$5,349.41

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